WHAT IS CLAIMED IS:

1. A semiconductor substrate comprising:

first and second surfaces; and

an oxide film apart from said first and second surfaces and extending throughout said semiconductor substrate.

- 2. The semiconductor substrate according to claim 1 wherein the distance between said oxide film and said second surface corresponds to a thickness on the order of 10^{-3} of a thickness of said semiconductor substrate.
- 3. The semiconductor substrate according to claim 1 wherein said oxide film has a thickness of 400 to 1000 nm.
- 4. The semiconductor substrate according to claim 2 wherein said oxide film has a thickness of 400 to 1000 nm.
 - 5. The semiconductor substrate according to claim 1 further comprising an epitaxial layer disposed on said first surface.

6. The semiconductor substrate according to claim 2 further comprising an epitaxial layer disposed on said first surface.

7. The semiconductor substrate according to claim 3 further comprising an epitaxial layer disposed on said first surface.

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8. The semiconductor substrate according to claim 4 further comprising an epitaxial layer disposed on said first surface.

9. A semiconductor device comprising:

a semiconductor substrate having first and second surfaces;

an oxide film apart from said first and second surfaces, and extending throughout said semiconductor substrate;

an epitaxial layer disposed on said first surface; and a semiconductor element disposed in said epitaxial layer.

10. The semiconductor device according to claim 9 wherein the distance between said oxide film and said second surface corresponds to a thickness on the order of 10⁻³ of a thickness of said semiconductor substrate.

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- 11. The semiconductor device according to claim 9 wherein said oxide film has a thickness of 400 to 1000 nm.
- 12. The semiconductor device according to claim 10 wherein said oxide film

 20 has a thickness of 400 to 1000 nm.
 - 13. A method of manufacturing a semiconductor device comprising the steps of:
 - (a) providing a semiconductor substrate having first and second surfaces; and
 - (b) forming an oxide film apart from said first and second surfaces and extending

throughout said semiconductor substrate.

- 14. The method of manufacturing a semiconductor device according to claim 13 wherein said step (b) includes the steps of
- 5 (b-1) introducing oxygen ion into said semiconductor substrate from said second surface; and
 - (b-2) performing heat treatment after said step (b-1).
- 15. The method of manufacturing a semiconductor device according to claim.

 10 14 further including the step (c), after said step (b), of forming an epitaxial layer on said first surface.
- 16. The method of manufacturing a semiconductor device according to claim
 15 further including the step (d) of making a semiconductor element by using said epitaxial
 15 layer.